

27 all of the dealer's places of business must be less than
 28 \$200,000 in the applicable period ending September 30, 2015.

29 (2) The tax levied under chapter 212, Florida Statutes,
 30 may not be collected by a small business during the period from
 31 12:00 a.m. on November 28, 2015, through 11:59 p.m. on November
 32 28, 2015, on the sale at retail, as defined in s. 212.02 (14),
 33 Florida Statutes, of any item or article of tangible personal
 34 property, as defined in s. 212.02(19), Florida Statutes, having
 35 a sales price of \$1,000 or less per item.

36 (3) The Department of Revenue may, and all conditions are
 37 deemed to be met to, adopt emergency rules pursuant to ss.
 38 120.536(1) and 120.54, Florida Statutes, to administer this
 39 section.

40 Section 2. For the 2015-2016 fiscal year, the sum of
 41 \$211,775 in nonrecurring funds from the General Revenue Fund is
 42 appropriated to the Department of Revenue for the purpose of
 43 implementing the provisions of this act.

44 Section 3. This act shall take effect July 1, 2015.